

**92.330 Purpose of tax levied or imposed by city of home rule class to be specified --
Funds not to be diverted.**

All taxes and license fees levied or imposed by cities of the home rule class shall be levied or imposed by ordinance. The purpose for which each tax is levied or license fee imposed shall be specified in the ordinance, and the revenue therefrom shall be expended for no other purpose than that for which the tax was levied or the license fee imposed. Failure to specify the purpose of the tax or license fee shall render the ordinance invalid.

Effective: January 1, 2015

History: Amended 2014 Ky. Acts ch. 92, sec. 100, effective January 1, 2015. --
Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat.
secs. 3175, 3290-12, 4281u-2.